

Table II.A.2.j Percent of private-sector establishments that offer tax-advantaged benefits for contributions to health insurance, Flexible Spending Accounts (FSA) and Flexible Benefits Plans by selected characteristics: United States, 2020

Division and State	Pretax Contributions	Flexible Spending Account	Flexible Benefits Plans
United States	37.5%	25.0%	18.5%
New England:			
Connecticut	45.4%	32.6%	22.1%
Maine	34.2%	23.6%	15.5%
Massachusetts	40.6%	30.1%	21.8%
New Hampshire	41.1%	27.3%	16.9%
Rhode Island	38.6%	30.0%	19.6%
Vermont	39.3%	23.7%	14.6%
Middle Atlantic:			
New Jersey	40.6%	23.8%	13.8%
New York	34.4%	21.0%	15.8%
Pennsylvania	40.4%	26.7%	20.1%
East North Central:			
Illinois	41.1%	30.3%	21.5%
Indiana	47.6%	34.0%	25.2%
Michigan	42.5%	33.6%	23.7%
Ohio	46.3%	28.9%	22.5%
Wisconsin	44.4%	28.0%	19.0%
West North Central:			
Iowa	38.7%	27.5%	18.5%
Kansas	37.1%	26.8%	21.5%
Minnesota	37.2%	27.5%	17.7%
Missouri	38.5%	27.2%	18.9%
Nebraska	33.3%	23.7%	16.8%
North Dakota	31.0%	27.0%	14.8%
South Dakota	32.9%	20.7%	14.5%
South Atlantic:			
Delaware	42.6%	34.2%	21.3%
District of Columbia	58.3%	43.3%	28.1%
Florida	33.1%	20.1%	17.2%
Georgia	37.9%	25.9%	18.3%
Maryland	40.8%	28.4%	22.7%
North Carolina	44.0%	30.3%	23.7%
South Carolina	42.9%	23.7%	25.4%
Virginia	43.0%	26.8%	21.3%
West Virginia	44.2%	28.4%	21.6%
East South Central:			
Alabama	37.6%	21.1%	22.0%
Kentucky	46.9%	27.6%	26.0%
Mississippi	39.3%	23.2%	26.0%
Tennessee	50.5%	31.6%	20.6%
West South Central:			
Arkansas	37.8%	24.1%	15.4%
Louisiana	40.0%	21.6%	21.9%
Oklahoma	40.0%	28.3%	19.8%
Texas	36.1%	25.2%	18.3%
Mountain:			
Arizona	36.8%	18.3%	17.0%
Colorado	30.9%	21.6%	13.0%
Idaho	27.9%	20.3%	12.4%
Montana	26.9%	18.3%	12.6%
Nevada	34.5%	23.2%	15.1%
New Mexico	35.5%	24.0%	16.3%
Utah	25.6%	17.8%	11.6%
Wyoming	28.7%	20.7%	13.3%
Pacific:			
Alaska	32.0%	21.9%	19.4%
California	32.2%	21.7%	15.8%
Hawaii	42.6%	27.8%	25.5%
Oregon	34.4%	22.4%	12.8%
Washington	31.2%	22.5%	16.4%

Source: Agency for Healthcare Research and Quality, Center for Financing, Access and Cost Trends. 2020 Medical Expenditure Panel Survey-Insurance Component.

Note: Definitions and descriptions of the methods used for this survey can be found in the Technical Appendix.

Table II.A.2.j Standard errors for Percent of private-sector establishments that offer tax-advantaged benefits for contributions to health insurance, Flexible Spending Accounts (FSA) and Flexible Benefits Plans by selected characteristics: United States, 2020

Division and State	Pretax Contributions	Flexible Spending Account	Flexible Benefits Plans
United States	0.36%	0.33%	0.33%
New England:			
Connecticut	2.22%	2.37%	2.32%
Maine	2.14%	1.69%	1.80%
Massachusetts	2.46%	2.50%	2.51%
New Hampshire	2.22%	2.02%	1.90%
Rhode Island	2.07%	2.02%	2.29%
Vermont	2.04%	2.01%	2.04%
Middle Atlantic:			
New Jersey	2.56%	1.96%	1.93%
New York	1.50%	0.99%	1.17%
Pennsylvania	1.79%	1.82%	1.94%
East North Central:			
Illinois	1.56%	1.48%	1.56%
Indiana	2.34%	2.48%	2.58%
Michigan	1.87%	2.16%	2.06%
Ohio	2.18%	1.94%	2.21%
Wisconsin	2.19%	2.31%	2.46%
West North Central:			
Iowa	1.80%	1.90%	1.89%
Kansas	2.22%	1.92%	1.97%
Minnesota	2.29%	1.99%	2.04%
Missouri	2.10%	1.59%	1.90%
Nebraska	2.00%	1.99%	2.12%
North Dakota	1.68%	2.30%	1.67%
South Dakota	2.03%	1.75%	1.84%
South Atlantic:			
Delaware	2.38%	2.67%	2.39%
District of Columbia	3.25%	2.91%	2.84%
Florida	1.61%	1.44%	1.43%
Georgia	1.79%	2.14%	2.04%
Maryland	2.44%	2.53%	2.62%
North Carolina	1.93%	2.16%	2.22%
South Carolina	1.91%	1.95%	2.03%
Virginia	2.12%	1.97%	2.10%
West Virginia	2.40%	2.48%	2.69%
East South Central:			
Alabama	2.08%	1.59%	2.19%
Kentucky	2.57%	2.45%	2.52%
Mississippi	2.17%	2.03%	2.22%
Tennessee	2.20%	2.14%	2.09%
West South Central:			
Arkansas	2.23%	2.31%	2.19%
Louisiana	2.22%	2.09%	2.21%
Oklahoma	2.25%	2.09%	2.03%
Texas	1.43%	1.31%	1.29%
Mountain:			
Arizona	2.40%	2.01%	2.16%
Colorado	2.27%	2.26%	1.66%
Idaho	1.52%	1.57%	1.40%
Montana	2.10%	1.98%	1.54%
Nevada	3.01%	2.28%	2.11%
New Mexico	2.38%	2.11%	1.82%
Utah	1.59%	1.35%	1.28%
Wyoming	1.74%	1.62%	1.62%
Pacific:			
Alaska	1.93%	2.12%	2.20%
California	1.46%	1.28%	1.24%
Hawaii	3.45%	2.46%	2.48%
Oregon	2.11%	1.90%	1.32%
Washington	2.04%	2.03%	1.86%

Source: Agency for Healthcare Research and Quality, Center for Financing, Access and Cost Trends. 2020 Medical Expenditure Panel Survey-Insurance Component.

Note: Definitions and descriptions of the methods used for this survey can be found in the Technical Appendix.